
By: **Delegate Mitchell**
Introduced and read first time: January 23, 2004
Assigned to: Ways and Means

Committee Report: Favorable
House action: Adopted
Read second time: March 16, 2004

CHAPTER 161

1 AN ACT concerning

2 **Motor Fuel Tax - Refunds - Concrete Pump Trucks**

3 FOR the purpose of allowing a refund of a certain percent of the motor fuel tax paid on
4 fuel that is used by a concrete pump truck under certain conditions; and
5 generally relating to tax refunds on motor fuel used by concrete pump trucks.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 13-901(f)(1)(ii)4. and (2)
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 2003 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Tax - General**

14 13-901.

15 (f) (1) A claim for refund of motor fuel tax may be filed by a claimant who
16 pays the tax on:

17 (ii) motor fuel, as defined in § 9-101 of this article, that:

18 4. is used in any of the following vehicles that have pumping
19 or other equipment mechanically or hydraulically driven by the engine that propels
20 the vehicle:

- 1 A. a concrete mixing motor vehicle OR CONCRETE PUMP
2 TRUCK;
- 3 B. a motor fuel delivery vehicle;
- 4 C. a solid waste compacting vehicle;
- 5 D. a well-drilling vehicle; or
- 6 E. farm equipment registered as a vehicle for highway use
7 that is designed or adapted solely and used exclusively for bulk farm spreading of
8 agriculture liming materials, chemicals, or fertilizer; or

9 (2) A refund based on a claim under paragraph (1)(ii)4. of this subsection
10 may not exceed the following percentages of the motor fuel tax paid:

- 11 (i) 35% for a concrete mixing vehicle OR CONCRETE PUMP TRUCK;
- 12 (ii) 55% for farm equipment, registered as a vehicle for highway
13 use, that is designed or adapted solely and used exclusively for bulk spreading of
14 agriculture liming materials, chemicals, or fertilizers;
- 15 (iii) 10% for a motor fuel delivery vehicle;
- 16 (iv) 15% for a solid waste compacting vehicle; and
- 17 (v) 80% for a well-drilling vehicle.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 July 1, 2004.